



**DEPARTMENT OF CONSUMER AFFAIRS**  
 CALIFORNIA BOARD OF ACCOUNTANCY  
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## OUT-OF-STATE ACCOUNTING FIRM REGISTRATION FORM

This form must be completed by out-of-state accounting firms that intend to perform any of the following services for an entity headquartered in California:

- An audit or review of a financial statement;
- A compilation of a financial statement when it is expected, or reasonably might be expected, that a third party will use the financial statement and the compilation report does not disclose a lack of independence; or,
- An examination of prospective financial information.

### Section A: Firm Information

Firm Name			
Address of Principal Place of Business (Address of Record)	City	State	Zip Code
Mailing Address (If different than above)	City	State	Zip Code
Business Telephone Number (     )	Fax Number (     )		
Business E-mail:			
Social Security Number (only required for sole proprietorships):*			
Federal Employer Identification Number (required for general partnerships, limited partnerships and limited liability partnerships):*			

### Section B: Licensure Information (Provide information for all states in which the firm is licensed)

State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date

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State of Licensure	License Number	Expiration Date
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### Section C: Form of Legal Organization

- |  |   |
|--|---|
| <input type="checkbox"/> Sole Proprietorship             | <input type="checkbox"/> General Partnership                |
| <input type="checkbox"/> Corporation                     | <input type="checkbox"/> Limited Partnership (LP)           |
| <input type="checkbox"/> Limited Liability Company (LLC) | <input type="checkbox"/> Limited Liability Partnership(LLP) |

### Section D: Enforcement Actions

Have any of the following enforcement actions been taken against any of the licenses listed in Section B?  
(Check all that apply)

- ☐ Pending disciplinary action such as an accusation filed.
- ☐ Revocation or suspension, including stayed revocation or stayed suspension.
- ☐ Probation or other limitation on practice ordered by a state board of accountancy including any interim suspension order.
- ☐ Temporary restraining order or other restriction on practice ordered by a court.
- ☐ Public letter of reprimand issued.
- ☐ Infraction, citation, or fine imposed.
- ☐ Any other enforcement related orders of a state board of accountancy.

### Section E: Ownership Information (An out-of-state accounting firm must provide a list of all owners associated with the firm as described below. Please attach the necessary list(s) to the application.)

#### Sole Proprietorship

The full name, address, license number, state of licensure, and expiration date of the license.

#### General Partnerships, Limited Partnership, and Limited Liability Partnership

A list of all Certified Public Accountant (CPA) partners, including full name, address, license number, state of

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licensure, and expiration date of the license.

A list of all non-CPA partners, including full name and address\*\* for each partner.

### Corporations

A list of all Certified Public Accountant (CPA) shareholders, including full name, address, license number, state of licensure, and expiration date of the license.

A list of all non-CPA shareholders, including full name and address for each shareholder.

### Limited Liability Company

A list of all CPA directors or members, including full name, address, license number, state of licensure, and expiration date of the license.

A list of all non-licensed CPA directors or members, the list must include the full name and address for each director or member.

### **Section F: Important Notice (By signing the penalty of perjury statement below and submitting this registration form, you are certifying that you have received and read this notice.)**

- The practice of public accountancy by the accounting firm is limited to authorized practice by the holder of a practice privilege provided for by California Business and Professions Code Section 5096.
- If the firm engages in the practice of public accountancy through a practice privilege holder, it has consented to the personal, subject matter, and disciplinary jurisdiction of the California Board of Accountancy.
- The California Board of Accountancy may revoke, suspend, issue a fine pursuant to Article 6.5 (commencing with Section 5116 of the California Business and Professions Code), or otherwise restrict or discipline the firm for any act that would be grounds for discipline against a holder of a practice privilege through which the firm practices.
- Pursuant to Sections 2105, 15909.02, 16959, and 17451 of the California Corporations Code, before transacting intrastate business in California a business must first qualify and register with the California Secretary of State. For the purposes of determining if a business is transacting intrastate business, Section 191, subdivision (ai) of Section 15901.02, and subdivision (ap) of Section 17001 of the California Corporations Code defines transacting intrastate business as entering into repeated and successive transactions of its business in California, other than in interstate or foreign commerce.
- Any material misrepresentation of any information on the application is grounds for refusal or subsequent revocation of the registration,
- For sole proprietors and partnerships: The California State Board of Equalization (BOE) and the California Franchise Tax Board (FTB) may share taxpayer information with the CBA. You are required to pay your state tax obligation and your license may be suspended or your renewal application denied if the state tax obligation is not paid and your name appears on either the BOE or FTB certified list of top 500 tax delinquencies (Section 494.5 of the California Business and Professions Code).

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### Section G: Penalty of Perjury Statement

I hereby certify, under penalty of perjury under the laws of the State of California, that I am a person authorized to act for and bind the applicant and that all statements, answers, and representations made on this form and any accompanying attachments are true, complete, and accurate to the best of my knowledge. I further certify that I have read this entire registration form. By submitting this form and signing below, I am granting permission to the California Board of Accountancy to verify the information provided and to perform any investigation pertaining to the information I have provided on behalf of the firm as the California Board of Accountancy deems necessary.

Signature

Date

Printed Name

Title

**In addition to the states of licensure identified in Section B, the accounting firm is also authorized to practice public accountancy in the following states:**

State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date
State of Licensure	License Number	Expiration Date

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### NOTICE OF PERSONAL INFORMATION COLLECTION AND ACCESS:

The information provided in this form will be used by the California Board of Accountancy to determine whether the out-of-state firm qualifies for registration in California. Sections 30, 31, 5035.3, 5070, and 5096 through 5096.21 of the California Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the form as being incomplete. Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, Board of Equalization, the Franchise Tax Board or to another government agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in California Civil Code Section 1798.24. Each individual has the right to review his or her file, except as otherwise provided by the California Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act. The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this form, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.

\*Disclosure of your social security number if you are a sole proprietor or federal employer identification number ("FEIN") if you are a partnership is mandatory. Section 30 of the California Business and Professions Code and Public Law 94-455 (42 USCA 405(c)(2)(C)) authorize collection of your social security number. Your social security number or FEIN will be used exclusively for tax enforcement purposes or compliance with any judgment or order for family support in accordance with section 17520 of the California Family Code. If you fail to disclose your social security number or your FEIN, your application for initial or renewal license will not be processed AND you may be reported to the Franchise Tax Board, which may assess a \$100 penalty against you.

\*\*If provided to the Board and identified as residential or home, addresses will not be made available to the public unless listed as the "address of record" on the application.